



Accounting: Understanding the next steps for session 2016–17

Early in 2016, each subject area was reviewed and the results published in individual [Subject Review Reports](#) in May. Some actions applied immediately for candidates in session 2016–17, other actions were for later years.

This Guidance note explains the impact on assessment for candidates being presented in session 2016–17 and must be read in conjunction with the Subject Review Report as the principal guide to arrangements for this year.

(Previously published subject documents affected by the subject changes will be amended in due course. There may be a period of misalignment.)

Session 2016–17

Unit assessment

For the following National 5 Units, for session 2016–17 and as a short-term measure, we will apply a threshold approach to the judgement of Assessment Standards. If a candidate successfully meets the requirements of the specified number of Assessment Standards they will be judged to have passed the Unit overall and no further re-assessment will be required.

The specific requirements for each Unit will be as follows:

- ◆ *Preparing Financial Accounting Information* — the threshold for this Unit will be 6 out of 8 Assessment Standards.
- ◆ *Preparing Management Accounting Information* — the threshold for this Unit will be 5 out of 6 Assessment Standards.
- ◆ *Analysing Accounting Information* — the threshold for this Unit will be 4 out of 5 Assessment Standards.

It should be noted that there will still be the requirement for candidates to be given the opportunity to meet all Assessment Standards. The above threshold has been put in place to reduce the volume of re-assessment, where that is required.

Note: There are no changes to Higher or Advanced Higher Unit assessment arrangements.

Existing Understanding Standards packs are still current.